Exhibit B

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NEW YORK

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Chapter 11 In re

DOWLING COLLEGE,

f/d/b/a DOWLING INSTITUTE,

f/d/b/a DOWLING COLLEGE ALUMNI

ASSOCIATION, f/d/b/a CECOM,

a/k/a DOWLING COLLEGE, INC.,

Debtor.

Case No. 16-75545 (REG)

ORDER GRANTING DEBTOR'S SECOND OMNIBUS **OBJECTION TO CERTAIN PROOFS OF CLAIM**

Upon the Debtor's Second Omnibus Objection to Certain Proofs of Claim (the "Second Objection"), seeking to reclassify certain claims under section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007 of the Federal Rules of Bankruptcy Procedure, all as more fully described in the Second Objection; and due and proper notice of the Second Objection having been provided, and it appearing that no other or further notice need be provided; and a hearing on the Second Objection having been held on September 24, 2018; and the Court having found and determined that the relief sough in the Second Objection is in the best interests of the Debtor's estate, its creditors, and all parties-in-interest, and that the legal and factual bases set forth in the Second Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED, that the relief requested in the Second Objection is granted as provided in this Order; and it is further

¹ Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Second Objection.

ORDERED, that the Claims listed under the column entitled "Claims to be Modified" on Exhibit A annexed hereto, are hereby modified as reflected under the column entitled "Modified Claims"; and it is further

ORDERED, that the Debtor's claims and noticing agent, Garden City Group, LLC, and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order; and it is further

ORDERED, that this Order is deemed to be a separate order with respect to each claim covered hereby; and it is further

ORDERED, that all rights of the Debtor and the Creditors' Committee and any successor thereto to object to any surviving claims against the Debtor, whether asserted or unasserted by any of the claimants affected by the Second Objection, and to further object to the surviving claims on any other grounds discovered by the parties during the pendency of this Chapter 11 Case are hereby reserved; and it is further

ORDERED, that this Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Exhibit A

SEQ			Claims t	o be Modified	Modified	Basis for Objection	
No.	Claimant	Claim No.	Date Filed	Claimed Amount	Basis for Claim ¹	Claims	
1	Agarwal, Antonio	291	3/2/2017	Secured: \$32,249.00 Administrative: \$32,249.00 Priority: \$32,249.00 Unsecured: \$32,249.00	Could not find same program elsewhere. Had to choose different field of study, which added addition	Unsecured: \$128,996.00	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim and there is no recognized priority under section 507(a) for claims of the type asserted. Further, the claim does not meet the requirements of an administrative expense claim.
2	Aucapina, Valeria	387	3/9/2017	Secured: Unliquidated Unsecured: Unliquidated	Legal action against school	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
3	Boyle, Taryn	427	3/12/2017	Secured: Unliquidated Unsecured: Unliquidated	Student loans	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.

¹ This information was obtained from Section 8 of the Claims, wherein the claimant had to list the basis for the Claim.

SEQ		Claims	to be Modif	ied		Modified	Basis for Objection
No.	Claimant	Claim No.	Date Filed	Claimed Amount	Basis for Claim	Claims	J
4	Byer-Tyre, David D.	444	3/13/2017	Secured: \$49,460.00	Money borrowed (\$24,848) and paid (\$24,612) for non-service	Unsecured: \$49,460.00	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.
5	Callender, Kamishea	459	3/22/2017	Secured: \$24,000.00 Priority: Unliquidated	School loan ²	Unsecured: \$24,000.00 Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim and there is no recognized priority under section 507(a) for claims of the type asserted.
6	Femoyer, John F.	197	2/27/2017	Priority: \$2,850.00 Unsecured: \$10,137.00	Cost for additional semester at new college for fall 2017 plus avg cost of books thru undergrad. New college did not take all Dowling credits. Ex. Adding spring 2017 bill.	Unsecured: \$12,987.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.

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 $^{^{2}}$ No information was provided in Section 8 of the Claim. However, student loan was listed in Section 9 of the Claim, which requested information regarding the secured portion of the claim.

SEQ			Claims t	o be Modified	Modified	Basis for Objection	
No.	Claimant	Claim No.	Date Filed	Claimed Amount	Basis for Claim	Claims	
7	Gallishaw, Je'Niece	416	3/10/2017	Secured: \$13,723.47 Unsecured: \$12,063.00	Loans and savings	Unsecured: \$25,786.47	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
8	Gumbs, Jennifer	350	3/7/2017	Secured: \$10,950.56 Unsecured: \$105,879.00 Unliquidated	Dowling College closed and Student could not complete program	Unsecured: \$116,829.56 Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
9	Jackson, Luther I.	474	4/19/2017	Priority: \$12,000.00	To determine if there are damages due me or Fed based on my taking out student loans to attend.	Unsecured: \$12,000.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
10	Johnson, Unique	417	3/10/2017	Secured: Unliquidated Unsecured: Unliquidated	Dowling never forewarned students of their financial troubles and I lost credits, time and money.	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.

SEQ			Claims t	o be Modified	Modified	Basis for Objection	
No.	Claimant	Claim No.	Date Filed	Claimed Amount	Basis for Claim	Claims	
11	Lewis, Lesmine	195	2/15/2017	Priority: \$2,400.00	Tuition	Unsecured: \$2,400.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
12	McDonald, Aliyah	462	4/2/2017	Secured: Unliquidated Unsecured: Unliquidated	Current student when institution closed.	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.
13	Mogil, Ann	438	3/15/2017	Priority: \$35,000.00 Unsecured: \$105,000.00	Had 5 course left to graduate, school shut down w/ no notice	Unsecured: \$140,000.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
14	Monzon- Zaikowski, Anthony Vincenzo	431	3/10/2017	Priority: \$31,854.00	The additional cost of finishing my education that I was on track to complete at Dowling.	Unsecured: \$31,854.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
15	Newman, Matthew	400	3/9/2017	Secured: \$15,300.00	Estimate 10 classes lost because of force transfer also credits accepted but not applied to major	Unsecured: \$15,300.00	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.

SEQ			Claims t	o be Modified	Modified	Basis for Objection	
No.	Claimant	Claim No.	Date Filed	Claimed Amount	Basis for Claim	Claims	· ·
16	Pacella, Michele	464	4/4/2017	Secured: \$18,000.00 Priority: Unliquidated Unsecured: \$1,000.00 Unliquidated	Student at Dowling college	Unsecured: \$19,000 Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim and there is no recognized priority under section 507(a) for claims of the type asserted.
17	Parkton, Sharon	339	3/7/2017	Priority: \$7,422.00 Unsecured: \$25,543.00	services performed, debit card charges, etc.	Unsecured: \$32,965.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
18	Pisano, Desiree	403	3/10/2017	Secured: Unliquidated Unsecured: Unliquidated	Travel, Textbooks, Student Loans	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
19	Roditis, Alexandros	442	3/17/2017	Secured: \$26,316.67	Student loan ³	Unsecured: \$26,316.67	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.

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³ No information was provided in Section 8 of the Claim. However, student loan was listed in Section 9 of the Claim, which requested information regarding the secured portion of the claim.

SEQ			Claims t	o be Modified	Modified	Basis for Objection	
No.	Claimant	Claim No.	Date Filed	Claimed Amount	Basis for Claim	Claims	
20	Somwar, Chelsi R.	201	2/27/2017	Secured: \$14,956.72	money loaned	Unsecured: \$14,956.72	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
21	Spiciarich, Kimberly	243	2/22/2017	Secured: \$17,243.85	Student loans	Unsecured: \$17,243.85	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
22	Whalley, Courtney	130	2/3/2017	Secured: \$3,007.18 Unsecured: \$32,984.47	School filed for bankruptcy	Unsecured: \$35,991.65	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.